



WATER, ELECTRIC, OR JOINT UTILITY ANNUAL REPORT

OF

LENA MUNICIPAL WATER AND SEWER UTILITY

117 E MAIN ST
LENA, WI 54139

For the Year Ended: DECEMBER 31, 2019

TO

PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

DNR Public Water System ID: 44304931

Water Service Started Date: 01/01/1949

I **Charlene Meier, Clerk/Treasurer** of **LENA MUNICIPAL WATER AND SEWER UTILITY** certify that I am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

Date Signed: **2/7/2020**

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Identification and Ownership - Contacts

Utility employee in charge of correspondence concerning this report

Name: Charlene Meier

Title: Clerk/Treasurer

Mailing Address: 117 East Main Street
Lena, WI 54139

Phone: (920) 829-5226

Email Address: charlene.meier@villageoflena.net

Accounting firm or consultant preparing this report (if applicable)

Name: Karen Kerber

Title: CPA

Mailing Address: KerberRose, SC
115 E Fifth Street
Shawano, WI 54166

Phone: (715) 526-9400 extn: 1104

Email Address: karen.kerber@kerberrose.com

Name and title of utility General Manager (or equivalent)

Name: Terry Earley

Title: Superintendent

Mailing Address: 117 East Main Street
Lena, WI 54139

Phone: (920) 829-5226

Email Address: terry.earley@villageoflena.net

President, chairman, or head of utility commission/board or committee

Name: Steve Marquardt

Title: President

Mailing Address: 117 East Main Street
Lena, WI 54139

Phone: (920) 829-5226

Email Address: charlene.meier@villageoflena.net

Contact person for cybersecurity issues and events

Name: Charlene Meier

Title: Clerk/Treasurer

Mailing Address: 117 East Main Street
Lena, WI 54139

Phone: (920) 829-5226

Email Address: charlene.meier@villageoflena.net

Identification and Ownership - Governing Authority and Audit Information

Utility Governing Authority

Select the governing authority for this utility.

Reports to utility board/commission

Reports directly to city/village council

Audit Information

Are utility records audited by individuals or firms other than utility employees? Yes No

Date of most recent audit report: 04/02/2019

Period covered by most recent audit: December 31, 2018 (2019 in progress)

Individual or firm, if other than utility employee, auditing utility records

Name: Karen Kerber

Title: CPA

Organization Name: KerberRose, SC

USPS Address: 115 E Fifth Street

City State Zip Shawano, WI 54166

Telephone: (715) 526-9400 extn: 1104

Email Address: karen.kerber@kerberrose.com

Report Preparation

If an accounting firm or consultant assists with report preparation, select the type of assistance provided

Audit

Identification and Ownership - Contract Operations

Do you have any contracts?

Are any of the Utility's administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and /or current year (i.e., utility billing is done by another entity)?

NO

Income Statement

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			1
Operating Revenues (400)	339,037	328,803	2
Operating Expenses:			3
Operation and Maintenance Expense (401)			4
Operation and Maintenance Expense (401-402)	242,010	239,812	5
Depreciation Expense (403)	36,904	36,810	6
Amortization Expense (404)			7
Amortization Expense (404-407)	0	0	8
Taxes (408)	32,636	32,704	9
Total Operating Expenses	311,550	309,326	10
Net Operating Income	27,487	19,477	11
Income from Utility Plant Leased to Others (412-413)			12
Utility Operating Income	27,487	19,477	13
OTHER INCOME			14
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	15
Income from Nonutility Operations (417)			16
Nonoperating Rental Income (418)			17
Interest and Dividend Income (419)	6,573	1,878	18
Miscellaneous Nonoperating Income (421)	0	0	19
Total Other Income	6,573	1,878	20
Total Income	34,060	21,355	21
MISCELLANEOUS INCOME DEDUCTIONS			22
Miscellaneous Amortization (425)	(6,769)	(6,769)	23
Other Income Deductions (426)	99,683	99,684	24
Total Miscellaneous Income Deductions	92,914	92,915	25
Income Before Interest Charges	(58,854)	(71,560)	26
INTEREST CHARGES			27
Interest on Long-Term Debt (427)	44,243	46,788	28
Amortization of Debt Discount and Expense (428)			29
Amortization of Premium on Debt--Cr. (429)			30
Interest on Debt to Municipality (430)	0	0	31
Other Interest Expense (431)	0	0	32
Interest Charged to Construction--Cr. (432)			33
Total Interest Charges	44,243	46,788	34
Net Income	(103,097)	(118,348)	35
EARNED SURPLUS			36
Unappropriated Earned Surplus (Beginning of Year) (216)	3,205,079	3,323,427	37
Balance Transferred from Income (433)	(103,097)	(118,348)	38
Miscellaneous Credits to Surplus (434)			39
Miscellaneous Debits to Surplus--Debit (435)			40
Appropriations of Surplus--Debit (436)			41
Appropriations of Income to Municipal Funds--Debit (439)			42
Total Unappropriated Earned Surplus End of Year (216)	3,101,982	3,205,079	43

Income Statement Account Details

- Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
- Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.
- If amount of Contributed Plant – Water (421) does not match the total Additions During Year entered on Water Utility Plant in

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME	0	0	0	1
Operating Revenues (400)	0	0	0	2
Derived	339,037		339,037	3
Total (Acct. 400)	339,037	0	339,037	4
Operation and Maintenance Expense (401-402)	0	0	0	5
Derived	242,010		242,010	6
Total (Acct. 401-402)	242,010	0	242,010	7
Depreciation Expense (403)	0	0	0	8
Derived	36,904		36,904	9
Total (Acct. 403)	36,904	0	36,904	10
Amortization Expense (404-407)	0	0	0	11
Derived	0		0	12
Total (Acct. 404-407)	0	0	0	13
Taxes (408)	0	0	0	14
Derived	32,636		32,636	15
Total (Acct. 408)	32,636	0	32,636	16
TOTAL UTILITY OPERATING INCOME	27,487	0	27,487	17
OTHER INCOME	0	0	0	18
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	0	19
Derived	0		0	20
Total (Acct. 415-416)	0	0	0	21
Interest and Dividend Income (419)	0	0	0	22
INTEREST	6,573		6,573	23
Total (Acct. 419)	6,573	0	6,573	24
Miscellaneous Nonoperating Income (421)	0	0	0	25
Contributed Plant - Water			0	26
Impact Fees - Water			0	27
Total (Acct. 421)	0	0	0	28
TOTAL OTHER INCOME	6,573	0	6,573	29
MISCELLANEOUS INCOME DEDUCTIONS	0	0	0	30
Miscellaneous Amortization (425)	0	0	0	31
Regulatory Liability (253) Amortization	(6,769)		(6,769)	32
Total (Acct. 425)	(6,769)	0	(6,769)	33
Other Income Deductions (426)	0	0	0	34
Depreciation Expense on Contributed Plant - Water		99,683	99,683	35
Total (Acct. 426)	0	99,683	99,683	36
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	(6,769)	99,683	92,914	37
INTEREST CHARGES	0	0	0	38
Interest on Long-Term Debt (427)	0	0	0	39
Derived	44,243		44,243	40

Income Statement Account Details

- Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
- Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.
- If amount of Contributed Plant – Water (421) does not match the total Additions During Year entered on Water Utility Plant in

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
Total (Acct. 427)	44,243	0	44,243	41
Interest on Debt to Municipality (430)	0	0	0	42
Derived	0		0	43
Total (Acct. 430)	0	0	0	44
Other Interest Expense (431)	0	0	0	45
Derived	0		0	46
Total (Acct. 431)	0	0	0	47
TOTAL INTEREST CHARGES	44,243	0	44,243	48
NET INCOME	(3,414)	(99,683)	(103,097)	49
EARNED SURPLUS	0	0	0	50
Unappropriated Earned Surplus (Beginning of Year) (216)	0	0	0	51
Derived	893,775	2,311,304	3,205,079	52
Total (Acct. 216)	893,775	2,311,304	3,205,079	53
Balance Transferred from Income (433)	0	0	0	54
Derived	(3,414)	(99,683)	(103,097)	55
Total (Acct. 433)	(3,414)	(99,683)	(103,097)	56
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)	890,361	2,211,621	3,101,982	57

Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)

Particulars (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Revenues						1
Revenues (account 415)					0	2
Cost and Expenses of Merchandising, Jobbing and Contract Work (416)						3
Cost of merchandise sold					0	4
Payroll					0	5
Materials					0	6
Taxes					0	7
Total costs and expenses	0	0	0	0	0	8
Net Income (or loss)	0	0	0	0	0	9

Revenues Subject to Wisconsin Remainder Assessment

- Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
- If the sewer department is not regulated by the PSC, do not report sewer department in data column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Gas Utility (d)	Sewer Utility (Regulated Only (e)	Total (f)	
Total operating revenues	339,037				339,037	1
Less: interdepartmental sales	0				0	2
Less: interdepartmental rents	0				0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)					0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Revenues subject to Wisconsin Remainder Assessment	339,037	0	0	0	339,037	6

Full-Time Employees (FTE)

- Use FTE numbers where FTE stands for Full-Time Employees or Full-Time Equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest hundredth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.
- Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .35 for electric, .30 for water and .20 for sewer.

Industry (a)	FTE (b)	
Water	1.0	1
Electric		2
Gas		3
Sewer		4

Balance Sheet

Assets and Othe Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
ASSESTS AND OTHER DEBITS			1
UTILITY PLANT			2
Utility Plant (101)	4,428,286	4,428,136	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,161,775	1,024,007	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
Net Utility Plant	3,266,511	3,404,129	7
OTHER PROPERTY AND INVESTMENTS			8
Nonutility Property (121)	0	0	9
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	10
Investment in Municipality (123)	0	0	11
Other Investments (124)	752	752	12
Sinking Funds (125)	0	0	13
Depreciation Fund (126)	0	0	14
Other Special Funds (128)	127,634	180,340	15
Total Other Property and Investments	128,386	181,092	16
CURRENT AND ACCRUED ASSETS			17
Cash (131)	208,817	189,679	18
Special Deposits (134)	0	0	19
Working Funds (135)	0	0	20
Temporary Cash Investments (136)	0	0	21
Notes Receivable (141)	0	0	22
Customer Accounts Receivable (142)	76,003	15,547	23
Other Accounts Receivable (143)	2,455,348	2,606,314	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	0	0	26
Plant Materials and Operating Supplies (154)	8,233	7,662	27
Merchandise (155)	0	0	28
Other Materials and Supplies (156)	0	0	29
Stores Expense (163)	0	0	30
Prepayments (165)	0	0	31
Interest and Dividends Receivable (171)	0	0	32
Accrued Utility Revenues (173)	0	0	33
Miscellaneous Current and Accrued Assets (174)	0	10,971	34
Total Current and Accrued Assets	2,748,401	2,830,173	35
DEFERRED DEBITS			36
Unamortized Debt Discount and Expense (181)	0	0	37
Extraordinary Property Losses (182)	0	0	38
Preliminary Survey and Investigation Charges (183)	0	0	39
Clearing Accounts (184)	0	0	40
Temporary Facilities (185)	0	0	41
Miscellaneous Deferred Debits (186)	65,586	32,071	42
Total Deferred Debits	65,586	32,071	43
TOTAL ASSETS AND OTHER DEBITS	6,208,884	6,447,465	44

Balance Sheet

Liabilities and Othe Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
LIABILITIES AND OTHER CREDITS			1
PROPRIETARY CAPITAL			2
Capital Paid in by Municipality (200)	235,743	235,743	3
Appropriated Earned Surplus (215)	0	0	4
Unappropriated Earned Surplus (216)	3,101,982	3,205,079	5
Total Proprietary Capital	3,337,725	3,440,822	6
LONG-TERM DEBT			7
Bonds (221)	2,197,180	2,322,510	8
Advances from Municipality (223)	0	0	9
Other long-Term Debt (224)	20,303	29,908	10
Total Long-Term Debt	2,217,483	2,352,418	11
CURRENT AND ACCRUED LIABILITIES			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	8,896	2,997	14
Payables to Municipality (233)	554,074	579,074	15
Customer Deposits (235)	0	0	16
Taxes Accrued (236)	0	0	17
Interest Accrued (237)	3,914	4,294	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	34,049	11,983	20
Total Current and Accrued Liabilities	600,933	598,348	21
DEFERRED CREDITS			22
Unamortized Premium on Debt (251)	0	0	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	52,743	55,877	25
Total Deferred Credits	52,743	55,877	26
OPERATING RESERVES			27
Property Insurance Reserve (261)	0	0	28
Injuries and Damages Reserve (262)	0	0	29
Pensions and Benefits Reserve (263)	0	0	30
Miscellaneous Operating Reserves (265)	0	0	31
Total Operating Reserves	0	0	32
TOTAL LIABILITIES AND OTHER CREDITS	6,208,884	6,447,465	33

Net Utility Plant

- Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	
First of Year					1
Total Utility Plant - First of Year	4,428,136	0	0	0	2
	4,428,136	0	0	0	3
Plant Accounts					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	1,055,323				5
Utility Plant in Service - Contributed Plant (101.2)	3,372,963				6
Utility Plant Purchased or Sold (102)					7
Utility Plant Leased to Others (104)					8
Property Held for Future Use (105)					9
Completed Construction not Classified (106)					10
Construction Work in Progress (107)					11
Total Utility Plant	4,428,286	0	0	0	12
Accumulated Provision for Depreciation and Amortization					13
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	333,489				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	828,286				15
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					16
Accumulated Provision for Depreciation of Property Held for Future Use (113)					17
Accumulated Provision for Amortization of Utility Plant in Service (114)					18
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					19
Accumulated Provision for Amortization of Property Held for Future Use (116)					20
Total Accumulated Provision	1,161,775	0	0	0	21
Accumulated Provision for Depreciation and Amortization					22
Utility Plant Acquisition Adjustments (117)					23
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					24
Other Utility Plant Adjustments (119)					25
Total Other Utility Plant Accounts	0	0	0	0	26
Net Utility Plant	3,266,511	0	0	0	27

Accumulated Provision for Depreciation of Utility Plant on Utility Plant Financed by Utility Operations or by the Municipality (Acct. 111.1)

Depreciation Accruals (Credits) during the year (111.1):

- Report the amounts charged in the operating sections to Depreciation Expense (403).
- If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
- Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water Column. If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
- Report all other accruals charged to other accounts, such as to clearing accounts.

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.1)	295,404	0	0	0	295,404	1
Credits during year						2
Charged Depreciation Expense (403)	36,904				36,904	3
Depreciation Expense on Meters Charged to Sewer	1,631				1,631	4
Salvage					0	5
Total credits	38,535	0	0	0	38,535	6
Debits during year						7
Book Cost of Plant Retired	450				450	8
Cost of Removal					0	9
Total debits	450	0	0	0	450	10
Balance end of year (111.1)	333,489	0	0	0	333,489	11

Accumulated Provision for Depreciation of Utility Plant on Contributed Plant in Service (Acct. 111.2)

Depreciation Accruals (Credits) during the year (111.2):

- Report the amounts charged in the operating sections to Other Income Deductions (426).
- If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
- Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water Column. If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
- Report all other accruals charged to other accounts, such as to clearing accounts.

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.2)	728,603	0	0	0	728,603	1
Credits during year						2
Charged Other Income Deductions (426)	99,683				99,683	3
Depreciation Expense on Meters Charged to Sewer					0	4
Salvage					0	5
Total credits	99,683	0	0	0	99,683	6
Debits during year						7
Book Cost of Plant Retired	0				0	8
Cost of Removal					0	9
Total debits	0	0	0	0	0	10
Balance end of year (111.2)	828,286	0	0	0	828,286	11

Accumulated Provision for Depreciation of Utility Plant on Contributed Plant in Service (Acct. 111.2)

Depreciation Accruals (Credits) during the year (111.2):

- Report the amounts charged in the operating sections to Other Income Deductions (426).
- If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
- Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water Column. If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
- Report all other accruals charged to other accounts, such as to clearing accounts.

Accumulated Provision for Depreciation of Utility Plant on Contributed Plant in Service (Acct. 111.2) (Page F-10)

If Depreciation Expense on Meters Charged to Sewer is \$0 or blank, an explanation must be provided for why expense was not allocated to the sewer department

Meters are 100% utility financed.

Net Nonutility Property (Accts. 121 & 122)

- Report separately each item of property with a book cost of \$5,000 or more included in account 121.
- Other items may be grouped by classes of property.
- Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Total Nonutility Property (121)	0	0	0	0	2
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	4

Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)

	Description (a)	Amount (b)	
Balance first of year		0	1
Additions			2
Provision for uncollectibles during year		0	3
Collection of accounts previously written off: Utility Customers		0	4
Collection of accounts previously written off: Others		0	5
Total Additions		0	6
Accounts Written Off			7
Accounts written off during the year: Utility Customers		0	8
Accounts written off during the year: Others		0	9
Total Accounts Written Off		0	10
Balance End of Year		0	11

Materials and Supplies

Account (a)	Generation (b)	Transmission (d)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							1
Fuel (151)					0	0	2
Fuel stock expenses (152)					0	0	3
Plant mat. & oper. sup. (154)					0	0	4
Total Electric Utility	0	0	0	0	0	0	5

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	8,233	7,662	2
Sewer utility (154)			3
Heating utility (154)			4
Gas utility (154)			5
Merchandise (155)			6
Other materials & supplies (156)			7
Stores expense (163)			8
Total Material and Supplies	8,233	7,662	9

Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
None				1
				2
Total	0		0	3
Unamortized premium on debt (251)				
None				4
				5
Total	0		0	6

Capital Paid in by Municipality (Acct. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

	Description (a)	Amount (b)	
Balance first of year		235,743	1
Balance end of year		235,743	2

Bonds (Acct. 221)

- Report information required for each separate issue of bonds.
- If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
- Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.
- Enter interest rates in decimal form. For example, enter 6.75% as 0.0675

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2014 Safe Drinking Water Loan	10/22/2014	05/01/2034	1.93%	2,197,180	1
Total				2,197,180	2

Notes Payable & Miscellaneous Long-Term Debt

- Report each class of debt included in Accounts 223, 224 and 231.
- Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
- If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
- Enter interest rates in decimal form. For example, enter 6.75% as 0.0675

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					1
2012 State Trust Fund Loan	03/06/2012	03/15/2021	3.75%	20,303	2
Total for Account 224				20,303	3

Taxes Accrued (Acct. 236)

Description (a)	Amount (b)	
Balance first of year	0	1
Charged water department expense	32,636	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	300	5
Total accruals and other credits	32,936	6
County, state and local taxes	28,467	7
Social Security taxes	4,081	8
PSC Remainder Assessment	388	9
Gross Receipts Tax		10
Total payments and other debits	32,936	11
Balance end of year	0	12

Interest Accrued (Acct. 237)

- Report below interest accrued on each utility obligation.
- Report customer deposits under account 235.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)	0	0	0	0	1
SAFE DRINKING WATER	3,995	43,293	43,753	3,535	2
Subtotal Bonds (221)	3,995	43,293	43,753	3,535	3
Advances from Municipality (223)	0	0	0	0	4
None				0	5
Subtotal Advances from Municipality (223)	0	0	0	0	6
Other Long-Term Debt (224)	0	0	0	0	7
STATE TRUST FUND LOAN 1	299	950	870	379	8
Subtotal Other Long-Term Debt (224)	299	950	870	379	9
Notes Payable (231)	0	0	0	0	10
None				0	11
Subtotal Notes Payable (231)	0	0	0	0	12
Customer Deposits (235)	0	0	0	0	13
None				0	14
Subtotal Customer Deposits (235)	0	0	0	0	15
Total	4,294	44,243	44,623	3,914	16

Balance Sheet Detail - Other Accounts

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Description (a)	Balance End of Year (b)	
Other Investments (124)	0	1
Special Assessments	752	2
Total (Acct. 124)	752	3
Other Special Funds (128)	0	4
Debt Service	127,634	5
Total (Acct. 128)	127,634	6
Cash and Working Funds (131)	0	7
Cash	208,817	8
Total (Acct. 131)	208,817	9
Customer Accounts Receivable (142)	0	10
Water	76,003	11
Total (Acct. 142)	76,003	12
Other Accounts Receivable (143)	0	13
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
LT Receivable from Saputo	2,455,348	16
Total (Acct. 143)	2,455,348	17
Miscellaneous Deferred Debits (186)	0	18
Cumulative Affect of Pension and OPEB	17,494	19
Deferred Outflows Related to Pension and OPEB	48,092	20
Total (Acct. 186)	65,586	21
Accounts Payable (232)	0	22
Accounts Payable	8,896	23
Total (Acct. 232)	8,896	24
Payables to Municipality (233)	0	25
Due to Sewer	554,074	26
Total (Acct. 233)	554,074	27
Accrued Wages and Employee Benefits	9,774	28
Net Pension Liability	16,404	29
OPEB Liability	7,871	30
Total (Acct. 242)	34,049	31
Other Deferred Credits (253)	0	32

Balance Sheet Detail - Other Accounts

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Regulatory Liability	27,067	33
Deferred Inflows Related to Pension and OPEB	25,676	34
Total (Acct. 253)	52,743	35

Balance Sheet Detail - Other Accounts

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Balance Sheet Detail - Other Accounts (Page F-22)

Explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000. Provide a short list or detailed description, but do not use terms such as other revenues, general, miscellaneous, or repeat the account title.

143: Long-term receivable from Saputo

233: Due to Sewer Fund

Return on Rate Base Computation

- The data used in calculating rate base are averages.
- Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
- For municipal utilities, do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.
- For private utilities, do not include property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Add Average						1
Utility Plant in Service (101.1)	1,055,248				1,055,248	2
Materials and Supplies	7,947				7,947	3
Less Average						4
Reserve for Depreciation (111.1)	314,446				314,446	5
Customer Advances for Construction					0	6
Regulatory Liability	30,451				30,451	7
Average Net Rate Base	718,298	0	0	0	718,298	8
Net Operating Income	27,487				27,487	9
Net Operating Income as a percent of Average Net Rate Base	3.83%	N/A	N/A	N/A	3.83%	10

Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253)

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year	33,836	0	0	0	33,836	1
Credits During Year					0	2
None					0	3
Charges (Deductions)					0	4
Miscellaneous Amortization (425)	6,769				6,769	5
Balance End of Year	27,067	0	0	0	27,067	6

Important Changes During the Year

Report changes of any of the following types:

1. Acquisitions

2. Leaseholder changes

3. Extensions of service

4. Estimated changes in revenues due to rate changes

A simplified rate increase of 3% was effective 9/15/18 that increased revenues approximately 2.25% during 2019.

5. Obligations incurred or assumed, excluding commercial paper

6. Formal proceedings with the Public Service Commission

7. Any additional matters

Water Operating Revenues & Expenses

Description (a)	This Year (b)	Last Year (c)	
Operating Revenues - Sales of Water			1
Sales of Water (460-467)	337,276	325,621	2
Total Sales of Water	337,276	325,621	3
Other Operating Revenues			4
Forfeited Discounts (470)	211	230	5
Rents from Water Property (472)	0	0	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	1,550	2,952	8
Total Other Operating Revenues	1,761	3,182	9
Total Operating Revenues	339,037	328,803	10
Operation and Maintenance Expenses			11
Plant Operation and Maintenance Expenses (600-660)	210,560	198,358	12
General Operating Expenses (680-691)	31,450	41,454	13
Total Operation and Maintenance Expenses	242,010	239,812	14
Other Operating Expenses			15
Depreciation Expense (403)	36,904	36,810	16
Amortization Expense (404-407)			17
Taxes (408)	32,636	32,704	18
Total Other Operating Expenses	69,540	69,514	19
Total Operating Expenses	311,550	309,326	20
NET OPERATING INCOME	27,487	19,477	21

Water Operating Revenues - Sales of Water

- Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
- Report estimated gallons for unmetered sales.
- Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified multifamily residential.
- Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).
- Report average number of individually-metered accounts (meters). The amount reported should be the average meter count. E.g. if a hospital has 5 meters, a total of 5 meters should be reported on this schedule in column b (Average No. of Customers).
- Do not include meters or revenue billed under Schedule Am-1 (Additional Meter Rental Charge) in Account 461. Record revenues

Description (a)	Average No. Customer (b)	Thousand of Gallons of Water Sold (c)	Amount (d)	
Unmetered Sales to General Customers (460)				1
Residential (460.1)				2
Commercial (460.2)				3
Industrial (460.3)				4
Public Authority (460.4)				5
Multifamily Residential (460.5)				6
Irrigation (460.6)				7
Total Unmetered Sales to General Customers (460)	0	0	0	8
Metered Sales to General Customers (461)				9
Residential (461.1)	195	6,884	38,249	10
Commercial (461.2)	33	1,635	7,794	11
Industrial (461.3)	5	123,839	211,551	12
Public Authority (461.4)	10	3,435	10,022	13
Multifamily Residential (461.5)	13	1,108	4,201	14
Irrigation (461.6)				15
Total Metered Sales to General Customers (461)	256	136,901	271,817	16
Private Fire Protection Service (462)				17
Public Fire Protection Service (463)	255		65,459	18
Other Water Sales (465)				19
Sales for Resale (466)	0	0	0	20
Interdepartmental Sales (467)				21
Total Sales of Water	511	136,901	337,276	22

Sales for Resale (Acct. 466)

Use a separate line for each delivery point.

- - - THIS SCHEDULE NOT APPLICABLE TO THIS UTILITY- - -

Other Operating Revenues (Water)

- Report revenues relating to each account and fully describe each item using other than the account title.
- Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
- For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Description (a)	Amount (b)	
Public Fire Protection Service (463)		1
Amount billed (usually per rate schedule F-1 or Fd-1)	65,459	2
Wholesale fire protection billed		3
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		4
Total Public Fire Protection Service (463)	65,459	5
Forfeited Discounts (470)		6
Customer late payment charges	211	7
Total Forfeited Discounts (470)	211	8
Rents from Water Property (472)		9
Rent of tower for cellular antennas		10
Total Rents from Water Property (472)	0	11
Interdepartmental Rents (473)		12
None		13
Total Interdepartmental Rents (473)	0	14
Other Water Revenues (474)		15
Return on net investment in meters charged to sewer department	1,457	16
Other Water Revenues	93	17
Total Other Water Revenues (474)	1,550	18

Water Operation & Maintenance Expenses

- Each expense account that has a difference between This Year and Last Year greater than 15 percent and \$10,000 (class AB), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D) shall be fully explained. Please include breakdown of costs that contributed to the difference. Please reference the help document for more information.
- Class C and class D report all expenses in Other Expense (column c)

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
PLANT OPERATION AND MAINTENANCE EXPENSES					1
Salaries and Wages (600)		43,562	43,562	43,703	2
Purchased Water (610)			0	0	3
Fuel or Power Purchased for Pumping (620)		34,102	34,102	33,460	4
Chemicals (630)		20,606	20,606	18,429	5
Supplies and Expenses (640)		25,337	25,337	20,664	6
Repairs of Water Plant (650)		86,075	86,075	81,300	7
Transportation Expenses (660)		878	878	802	8
Total Plant Operation and Maintenance Expenses	0	210,560	210,560	198,358	9
GENERAL OPERATING EXPENSES					10
Administrative and General Salaries (680)		5,702	5,702	5,902	11
Office Supplies and Expenses (681)		1,686	1,686	3,058	12
Outside Services Employed (682)		5,125	5,125	8,283 *	13
Insurance Expense (684)		3,852	3,852	4,430	14
Employees Pensions and Benefits (686)		14,132	14,132	18,414	15
Regulatory Commission Expenses (688)			0	0	16
Miscellaneous General Expenses (689)		953	953	1,367	17
Uncollectible Accounts (690)			0	0	18
Customer Service and Informational Expenses (691)			0	0	19
Total General Operating Expenses	0	31,450	31,450	41,454	20
TOTAL OPERATION AND MAINTENANCE EXPENSES	0	242,010	242,010	239,812	21

Water Operation & Maintenance Expenses

- Each expense account that has a difference between This Year and Last Year greater than 15 percent and \$10,000 (class AB), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D) shall be fully explained. Please include breakdown of costs that contributed to the difference. Please reference the help document for more information.
- Class C and class D report all expenses in Other Expense (column c)

Water Operation & Maintenance Expenses (Page W-05)

Explain all This Year amounts that are more than 15% and \$1,000 higher or lower than the Last Year amount.

Outside services employed (682) decreased in the current year due to expenses for water backup dialer and security programming in the prior year. The current year only has expenses for the audit fees.

Taxes (Acct. 408 - Water)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	This Year (b)	Last Year (c)	
Property Tax Equivalent	28,467	28,467	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	300	300	2
Net Property Tax Equivalent	28,167	28,167	3
Social Security	4,081	4,109	4
PSC Remainder Assessment	388	428	5
Total Tax Expense	32,636	32,704	6

Water Property Tax Equivalent - Detail

- No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
- Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
- The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
- The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
- An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
- **Property Tax Equivalent - Total**
If the municipality has authorized a lower tax equivalent amount, the authorization description and date of the authorization must be reported in the schedule footnotes. If the municipality has NOT authorized a lower amount, leave the cell blank.

COUNTY: OCONTO(1)

SUMMARY OF TAX RATES			PROPERTY TAX EQUIVALENT CALCULATION		
1. State Tax Rate	mills	0.000000	12. Local Tax Rate	mills	7.104577
2. County Tax Rate	mills	4.694531	13. Combined School Tax Rate	mills	11.731795
3. Local Tax Rate	mills	7.104577	14. Other Tax Rate - Local	mills	0.000000
4. School Tax Rate	mills	10.947826	15. Total Local & School Tax Rate	mills	18.836372
5. Vocational School Tax Rate	mills	0.783969	16. Total Tax Rate	mills	23.530903
6. Other Tax Rate - Local	mills	0.000000	17. Ratio of Local and School Tax to Total	dec.	0.800495
7. Other Tax Rate - Non-Local	mills	0.000000	18. Total Tax Net of State Credit	mills	21.580746
8. Total Tax Rate	mills	23.530903	19. Net Local and School Tax Rate	mills	17.275281
9. Less: State Credit	mills	1.950157	20. Utility Plant, Jan 1	\$	4,428,136
11. Net Tax Rate	mills	21.580746	21. Materials & Supplies	\$	7,662
			22. Subtotal	\$	4,435,798
			23. Less: Plant Outside Limits	\$	0
			24. Taxable Assets	\$	4,435,798
			25. Assessment Ratio	dec.	1.000344
			26. Assessed Value	\$	4,437,324
			27. Net Local and School Tax Rate	mills	17.275281
			28. Tax Equiv. Computed for Current Year	\$	76,656

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION		
1. Utility Plant, Jan 1	\$	4,428,136
2. Materials & Supplies	\$	7,662
3. Subtotal	\$	4,435,798
4. Less: Plant Outside Limits	\$	0
5. Taxable Assets	\$	4,435,798
6. Assessed Value	\$	4,437,324
7. Tax Equiv. Computed for Current Year	\$	76,656
8. Tax Equivalent per 1994 PSC Report	\$	6,205
9. Amount of Lower Tax Equiv. as Authorized by Municipality for Current Year (see notes)	\$	28,467
10. Tax Equivalent for Current Year (see notes)	\$	28,467

Water Property Tax Equivalent - Detail

- No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
- Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
- The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
- The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
- An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
- **Property Tax Equivalent - Total**
If the municipality has authorized a lower tax equivalent amount, the authorization description and date of the authorization must be reported in the schedule footnotes. If the municipality has NOT authorized a lower amount, leave the cell blank.

Water Property Tax Equivalent - Total (Page W-07)

Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

The Village passed a resolution on October 20, 2014 to set the tax equivalent to \$28,467.

Water Utility Plant in Service - Plant Financed by Utility or Municipality

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$50,000 (class AB) or \$25,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.
- The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- [PSC Uniform System of Accounts](#)

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	1
INTANGIBLE PLANT						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	0	0	0	0	0	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	364				364	7
Structures and Improvements (311)	0				0	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	0				0	10
Wells and Springs (314)	34,454				34,454	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	34,818	0	0	0	34,818	14
PUMPING PLANT						15
Land and Land Rights (320)	0				0	16
Structures and Improvements (321)	341,424				341,424	17
Other Power Production Equipment (323)	0				0	18
Electric Pumping Equipment (325)	240,818				240,818	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	0				0	21
Total Pumping Plant	582,242	0	0	0	582,242	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	0				0	24
Structures and Improvements (331)	0				0	25
Sand or Other Media Filtration Equipment (332)	12,447				12,447	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	43,705				43,705	28
Total Water Treatment Plant	56,152	0	0	0	56,152	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	100				100	31
Structures and Improvements (341)	4,430				4,430	32
Distribution Reservoirs and Standpipes (342)	26,778				26,778	33
Transmission and Distribution Mains (343)	151,920				151,920	34
Services (345)	48,358				48,358	35
Meters (346)	59,232	600	450		59,382	36

Water Utility Plant in Service - Plant Financed by Utility or Municipality

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$50,000 (class AB) or \$25,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.
- The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- [PSC Uniform System of Accounts](#)

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Hydrants (348)	49,562				49,562	37
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	340,380	600	450	0	340,530	39
GENERAL PLANT						40
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	0				0	42
Office Furniture and Equipment (391)	0				0	43
Computer Equipment (391.1)	4,944				4,944	44
Transportation Equipment (392)	15,397				15,397	45
Stores Equipment (393)	0				0	46
Tools, Shop and Garage Equipment (394)	21,240				21,240	47
Laboratory Equipment (395)	0				0	48
Power Operated Equipment (396)	0				0	49
Communication Equipment (397)	0				0	50
SCADA Equipment (397.1)	0				0	51
Miscellaneous Equipment (398)	0				0	52
Total General Plant	41,581	0	0	0	41,581	53
Total utility plant in service directly assignable	1,055,173	600	450	0	1,055,323	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	1,055,173	600	450	0	1,055,323	56

Water Utility Plant in Service - Plant Financed by Contributions

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$50,000 (class AB) or \$25,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.
- The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- [PSC Uniform System of Accounts](#)

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
INTANGIBLE PLANT						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	0	0	0	0	0	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	0				0	7
Structures and Improvements (311)	0				0	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	0				0	10
Wells and Springs (314)	121,971				121,971	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	121,971	0	0	0	121,971	14
PUMPING PLANT						15
Land and Land Rights (320)	0				0	16
Structures and Improvements (321)	1,324,823				1,324,823	17
Other Power Production Equipment (323)	0				0	18
Electric Pumping Equipment (325)	754,989				754,989	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	0				0	21
Total Pumping Plant	2,079,812	0	0	0	2,079,812	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	0				0	24
Structures and Improvements (331)	0				0	25
Sand or Other Media Filtration Equipment (332)	0				0	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	0				0	28
Total Water Treatment Plant	0	0	0	0	0	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	0				0	31
Structures and Improvements (341)	77,980				77,980	32
Distribution Reservoirs and Standpipes (342)	493,584				493,584	33
Transmission and Distribution Mains (343)	528,685				528,685	34
Services (345)	32,274				32,274	35
Meters (346)	0				0	36

Water Utility Plant in Service - Plant Financed by Contributions

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$50,000 (class AB) or \$25,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.
- The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- [PSC Uniform System of Accounts](#)

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Hydrants (348)	38,657				38,657	37
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	1,171,180	0	0	0	1,171,180	39
GENERAL PLANT						40
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	0				0	42
Office Furniture and Equipment (391)	0				0	43
Computer Equipment (391.1)	0				0	44
Transportation Equipment (392)	0				0	45
Stores Equipment (393)	0				0	46
Tools, Shop and Garage Equipment (394)	0				0	47
Laboratory Equipment (395)	0				0	48
Power Operated Equipment (396)	0				0	49
Communication Equipment (397)	0				0	50
SCADA Equipment (397.1)	0				0	51
Miscellaneous Equipment (398)	0				0	52
Total General Plant	0	0	0	0	0	53
Total utility plant in service directly assignable	3,372,963	0	0	0	3,372,963	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	3,372,963	0	0	0	3,372,963	56

Age of Water Mains

- If asset management, capital improvement, or other infrastructure-related documents are not available, the utility should consult other potential sources of information: the year the utility was formed, year of initial build-out area, year in which new developments, subdivisions, etc. were added. This information can be used to develop estimated figures.
- If pipe diameter value is between those offered in the column, choose the diameter that is closest to the actual value.
- Report all pipe larger than 72" in diameter in the 72" category.

Pipe Size (a)	Feet of Main										Total (l)	
	pre-1900 (b)	1901-1920 (c)	1920-1940 (d)	1941-1960 (e)	1961-1970 (f)	1971-1980 (g)	1981-1990 (h)	1991-2000 (i)	2001-2010 (j)	2011-2020 (k)		
4.000				400						238	638	1
6.000				14,089				91		124	14,304	2
8.000				4,276				184	329	4,635	9,424	3
10.000								4,341		2,557	6,898	4
12.000								78			78	5
Total	0	0	0	18,765	0	0	0	4,694	329	7,554	31,342	6

Describe source of information used to develop data:
Obtained from utility map and records.

Sources of Water Supply - Statistics

- For Raw Water Withdrawn, use metered volume of untreated water withdrawn from the source.
- For Finished Water Pumped, use metered volume of water pumped, adjusted for known meter errors. Describe known meter errors in Notes Section.
- If Finished Water is not metered, use Raw Water Withdrawn and subtract estimated water used in treatment.

Month (a)	Sources of Water Supply (000's gal)						Total Gallons Entering Distribution System (h)	
	Raw Water Withdrawn		Finished Water Pumped		Purchased Water (Imported)			
	Ground Water (b)	Surface Water (c)	Ground Water (d)	Surface Water (e)	Ground Water (f)	Surface Water (g)		
January	11,308		11,308				11,308	1
February	11,788		11,788				11,788	2
March	12,683		12,683				12,683	3
April	13,267		13,267				13,267	4
May	14,092		14,092				14,092	5
June	14,253		14,253				14,253	6
July	14,988		14,988				14,988	7
August	12,018		12,018				12,018	8
September	11,744		11,744				11,744	9
October	12,239		12,239				12,239	10
November	11,418		11,418				11,418	11
December	11,625		11,625				11,625	12
TOTAL	151,423	0	151,423	0	0	0	151,423	13

Water Audit and Other Statistics

- Where possible, report actual metered values. If water uses are not metered, estimate values for each line based on best available information. For assistance, refer to AWWA M36 Manual – Water Audits and Loss Control Programs.
- For unbilled, unmetered gallons (line 16), include water used for system operation and maintenance and water used for non-regulated sewer utility.
- If gallons estimated due to theft, data, and billing errors is unknown, multiply net gallons entering distribution system (line 3) by .0025.

Description (a)	Value (b)
WATER AUDIT STATISTICS	
Finished Water pumped or purchased (000s)	151,423
Less: Gallons (000s) sold to wholesale customers (exported water)	0
Subtotal: Net gallons (000s) entering distribution system	151,423
Less: Gallons (000s) sold to retail customers (billed, metered)	136901
Less: Gallons (000s) sold to retail customers (billed, unmetered)	0
Gallons (000s) of Non-Revenue Water	14,522
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	0
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	1,411
Subtotal: Unbilled Authorized Consumption	1,411
Total Water Loss	13,111
Gallons (000s) estimated due to unauthorized consumption (includes theft) default option	0
Gallons (000s) estimated due to data and billing errors	0
Gallons (000s) estimated due to customer meter under-registration	0
Subtotal Apparent Losses	0
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	0
Gallons (000s) estimated due to unreported and background leakage	13,111
Subtotal Real Losses (leakage)	13,111
Non-Revenue Water as percentage of net water supplied	10%
Total Water Loss as percentage of net water supplied	9%
OTHER STATISTICS	
Maximum gallons (000s) pumped by all methods in any one day during reporting year	597
Date of maximum	05/31/2019
Cause of maximum	
Flushing and leaks	
Minimum gallons (000s) pumped by all methods in any one day during reporting year	150
Date of minimum	01/01/2019
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	311,622
If water is purchased:	
Vendor Name	
Point of Delivery	
Source of purchased water	
Vendor Name (2)	
Point of Delivery (2)	
Source of purchased water (2)	
Vendor Name (3)	
Point of Delivery (3)	
Source of purchased water (3)	
Number of main breaks repaired this year	0
Number of service breaks repaired this year	4

Sources of Water Supply - Well Information

- Enter characteristics for each of the utility's functional wells (regardless of whether it is "in service" or not).
- Do not include abandoned wells on this schedule.
- All abandoned wells should be retired from the plant accounts and no longer listed in the utility's annual report.
- Abandoned wells should be permanently filled and sealed per Wisconsin Administrative codes Chapters NR811 and NR812.

Utility Name/ID for Well (a)	DNR Well ID (b)	Depth (feet) (c)	Casing Diameter (inches) (d)	Yield Per Day (gallons) (e)	In Service? (f)	
117 E Main Street Well #1	BG505	498	5	864,000	Yes	1
438 Harley Street Well #2	BG506	500	6	907,200	Yes	2
				1,771,200		3

Sources of Water Supply - Intake Information

--- THIS SCHEDULE NOT APPLICABLE TO THIS UTILITY---

Pumping & Power Equipment

Identification (a)	Pump						Pump Motor or Standby Engine			
	Location (b)	Primary Purpose (c)	Primary Destination (d)	Year Installed (e)	Type (f)	Actual Capacity (gpm) (g)	Year Installed (j)	Type (k)	Horse-power (l)	
#1	LENA	Primary	Distribution	2015	Vertical Turbine	600	2004	Electric	75	1
#2	LENA	Primary	Distribution	2015	Vertical Turbine	630	1997	Electric	75	2

Reservoirs, Standpipes and Elevated Tanks

- Enter elevation difference between highest water level in Standpipe or Elevated Tank, (or Reservoir only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Facility Name (a)	Facility ID Site Code (b)	Year Constructed (c)	Type (d)	Primary Material (e)	Elevation Difference in Feet (f)	Total Capacity In Gallons (g)	1
Wellhouse	#1	1998	Elevated Tank	Steel	163	300,000	

Water Treatment Plant

- Provide a generic description for (a). Do not give specific address of location.
- Please select all that apply for (d) and (e). If Other is selected please explain in Notes (h).
- Please identify the point of application for each treatment plant for (g). For example, please list each well or central treatment facility served by this unit.

Unit Description (a)	Year Constructed (b)	Rated Capacity (mgd) (c)	Disinfection (d)	Additional Treatment (e)	Fluoridated (f)	Point of Application (g)	Notes (h)
Water Treatment Plant	2015	1	_ Ultraviolet Light x Liquid Chlorine _ Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation x Sand Filtration x Activated Carbon Filtration _ Membrane Filtration x Iron Exchange _ Iron/Manganese _ Nitrate Removal x Radium Removal _ Other	No	Water Treatment Plant	1

Water Mains

- Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- Explain all reported adjustments as a schedule footnote.
- For main additions reported in column (e), as a schedule footnote:
 - Explain how the additions were funded.
 - Also report the amount assessed and the feet of main recorded under this method.
 - If installed by a developer, explain the basis of recording the cost of the additions, the total amount, and the feet of main recorded under this method.
- Report all pipe larger than 72" in diameter in the 72" category.

Pipe Material (a)	Main Function (b)	Diameter (inches) (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
Asbestos-Cement (Transite)	Distribution	4	400				400		1
Other Plastic	Distribution	4	238				238		2
Asbestos-Cement (Transite)	Distribution	6	12,297				12,297		3
Other Plastic	Distribution	6	2,007				2,007		4
Asbestos-Cement (Transite)	Distribution	8	2,680				2,680		5
Other Plastic	Distribution	8	6,589				6,589		6
Other Plastic	Distribution	10	6,898				6,898		7
Other Plastic	Distribution	12	78				78		8
Total Within Municipality			31,187				31,187		9
Other Plastic	Distribution	8	155				155		10
Total Outside Municipality			155				155		11
Total Utility			31,342				31,342		12

Utility-Owned Water Service Lines

- The utility's service line is the pipe from the main to and through the curb stop.
- Explain all reported adjustments as a schedule footnote.
- Report in column (h) the number of utility-owned service lines included in columns (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- For service lines added during the year in column (d), as a schedule footnote:
 - Explain how the additions were financed.
 - If assessed against property owners, explain the basis of the assessments.
 - If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of service lines recorded under this method.
 - If any were financed by application of Cz-1, provide the total amount recorded and the number of service lines recorded under this method.
- Report service lines separately by diameter and pipe materials.

Pipe Material (a)	Diameter (inches) (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	NOT in Use at End of Year (h)	
Copper	0.750				260	260		1
Other Plastic	0.750	260			(260)	0	46	2
Other Metal	1.000	5			(5)	0	0	3
Copper	1.000				5	5		4
Other Metal	1.500	3			(3)	0	0	5
Copper	1.500				3	3		6
Other Plastic	1.500	1				1	0	7
Other Metal	2.000	10			(10)	0	1	8
Copper	2.000				10	10		9
Ductile Iron, Lined (late 1960's to present)	4.000				3	3		10
Other Metal	4.000	3			(3)	0	2	11
Asbestos-Cement (Transite)	6.000	1				1	0	12
Utility Total		283			0	283	49	13

Utility-Owned Water Service Lines

- The utility's service line is the pipe from the main to and through the curb stop.
- Explain all reported adjustments as a schedule footnote.
- Report in column (h) the number of utility-owned service lines included in columns (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- For service lines added during the year in column (d), as a schedule footnote:
 - Explain how the additions were financed.
 - If assessed against property owners, explain the basis of the assessments.
 - If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of service lines recorded under this method.
 - If any were financed by application of Cz-1, provide the total amount recorded and the number of service lines recorded under this method.
- Report service lines separately by diameter and pipe materials.

Utility-Owned Water Service Lines (Page W-22)

Adjustments are nonzero for one or more accounts, please explain.

Utility specified what "other metal" service lines are.

Meters

- Include in Columns (b-f) meters in stock as well as those in service.
- Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
- Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections
- Totals by size in Column (f) should equal same size totals in Column (s).
- Explain all reported adjustments as schedule footnote.
- Do not include station meters in the meter inventory used to complete these tables.

Number of Utility-Owned Meters

Classification of All Meters at End of Year by Customers

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjust. Increase or Decrease (e)	End of Year (f)	Tested During Year (g)	Residential (h)	Commercial (i)	Industrial (j)	Public Authority (k)	Multifamily Residential (l)	Irrigation (m)	Wholesale (n)	Inter-Departmental (o)	Utility Use (p)	Additional Meters (q)	In Stock (r)	Total (s)	
5/8	263			(11)	252	0	194	28		4	11						15	252	1
1	8			(2)	6	0		3	1	1	1							6	2
1 1/2	4	1	1		4	0		1	1		1						1	4	3
2	7				7	0			1	4							2	7	4
3	5			(1)	4	0				1				2			1	4	5
4	2				2	0			2									2	6
Total	289	1	1	(14)	275	0	194	32	5	10	13			2			19	275	7

1. Indicate your residential meter replacement schedule:

Meters tested once every 10 years and replaced as needed

All meters replaced within 20 years of installation

Other schedule as approved by PSC

2. Indicate the method(s) used to read customer meters

Manually - inside the premises or remote register (# of meter: 254)

Automatic meter reading (AMR), drive or walk by technology, wand or touchpad

Advanced Metering Infrastructure (AMI) - fixed network

Other

Meters

- Include in Columns (b-f) meters in stock as well as those in service.
- Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
- Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections
- Totals by size in Column (f) should equal same size totals in Column (s).
- Explain all reported adjustments as schedule footnote.
- Do not include station meters in the meter inventory used to complete these tables.

Meters (Page W-23)

Adjustments are nonzero for one or more meter sizes, please explain.

Per Utility inventory

Total Tested During Year is zero, please explain.

When the utility went to test the meters, they were so old that they could not be used again, so they were replaced instead.

Wisconsin Administrative Code requires that meters 1 1/2 and 2 inches be tested or replaced every 4 years. You did not meet these requirements. Please explain your program for testing and replacing meters.

When the utility went to test the meters, they were so old that they could not be used again, so they were replaced instead.

Wisconsin Administrative Code requires that meters 1 inch or smaller be tested every 10 years or replaced every 20 years. You did not meet these requirements. Please explain your program for testing and replacing meters.

When the utility went to test the meters, they were so old that they could not be used again, so they were replaced instead.

Wisconsin Administrative Code requires that meters 3 and 4 inches be tested or replaced every 2 years. You did not meet these requirements. Please explain your program for testing and replacing meters.

When the utility went to test the meters, they were so old that they could not be used again, so they were replaced instead.

Hydrants and Distribution System Valves

- Distinguish between fire and flushing hydrants by lead size.
 - Fire hydrants normally have a lead size of 6 inches or greater.
 - Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
- Explain all reported adjustments in the schedule footnotes.
- Report fire hydrants as within or outside the municipal boundaries.
- Number of hydrants operated during year means: opened and water withdrawn.
- Number of distribution valves operated during year means: fully opened and closed (exercised).

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire - Outside Municipality	0				0	1
Fire - Within Municipality	47				47	2
Total Fire Hydrants	47	0	0	0	47	3
Flushing Hydrants	6				6	4

NR810.13(2)(a) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of Hydrants operated during year	53
Number of Distribution System Valves end of year	119
Number of Distribution Valves operated during Year	35

List of All Station and Wholesale Meters

- Definition of Station Meter is any meter in service not used to measure customer consumption.
- Definition of Wholesale Meter is any meter used to measure sales to other utilities.
- Retail customer meters should not be included in this inventory.

Purpose (a)	Meter Size (inches) (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Station Meter	6	Well #1	Other	03/30/2018	1
Station Meter	6	Well #2	Other	12/06/2018	2
Station Meter	10	Treatment Plant	Other	01/01/2018	3

List of All Station and Wholesale Meters

- Definition of Station Meter is any meter in service not used to measure customer consumption.
- Definition of Wholesale Meter is any meter used to measure sales to other utilities.
- Retail customer meters should not be included in this inventory.

List of All Station and Wholesale Meters (Page W-26)

There are one or more meters where Type is "Other," please explain.

The meters are disc meters.

Water Conservation Programs

- List all water conservation-related expenditures for the reporting year. Include administrative costs, customer outreach and education, other program costs, and payments for rebates and other customer incentives. Do not include leak detection, other water loss program costs.
- If the Commission has approved conservation program expenses, these should be charged to Account 186. Otherwise, these expenses are reported in Account 906 on Schedule W-05 (Account 691 for class D utilities).

Item Description (a)	Expenditures (b)	Number of Rebates (c)	Water Savings Gallons (d)	
Administrative and General Expenses				1
Program Administration	0	0	0	2
Customer Outreach & Education	0	0	0	3
Other Program Costs	0	0	0	4
Total Administrative and General Expenses	0	0	0	5
Customer Incentives				6
Residential Toilets	0	0	0	7
Multifamily/Commercial Toilets	0	0	0	8
Faucets	0	0	0	9
Showerheads	0	0	0	10
Clothes Washers	0	0	0	11
Dishwashers	0	0	0	12
Smart Irrigation Controller	0	0	0	13
Commercial Pre-Rinse Spray Valves	0	0	0	14
Cost Sharing Projects (Nonresidential Customers)	0	0	0	15
Customer Water Audits	0	0	0	16
Other Incentives	0	0	0	17
Total Customer Incentives	0	0	0	18
TOTAL CONSERVATION	0	0	0	19

Water Customers Served

- List the number of customer accounts in each municipality for which your utility provides retail general service. Do not include wholesale customers or fire protection accounts.
- Per Wisconsin state statute, a city, village, town or sanitary district owning water plant or equipment may serve customers outside its corporate limits, including adjoining municipalities. For purposes of this schedule, customers located "Within Muni Boundary" refers to those located inside the jurisdiction that owns the water utility.

Municipality (a)	Customers End of Year (b)	
Lena (Village) **	272	1
Total - Oconto County	272	2
Total - Customers Served	272	3
Total - Within Muni Boundary **	272	4

** = *Within municipal boundary*

Privately-Owned Water Service Lines

- The privately owned service line is the pipe from the curb stop to the meter.
- Explain all reported adjustments in columns(f) as a schedule footnote.
- Report in column (h) the number of privately-owned service lines included in columns (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- Separate reporting of service lines by diameter and pipe material.

Pipe Material (a)	Diameter (inches) (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Service Laterals Not in Use at End of Year (i)	Replaced During Year Using Financial Assistance from Utility (h)	
Copper	0.750				260	260			1
Other Plastic	0.750	260			(260)	0	46		2
Other Metal	1.000	5			(5)	0	0		3
Copper	1.000				5	5			4
Other Metal	1.500	3			(3)	0	0		5
Copper	1.500				3	3			6
Other Plastic	1.500	1				1	0		7
Other Metal	2.000	10			(10)	0	1		8
Copper	2.000				10	10			9
Ductile Iron, Lined (late 1960's to present)	4.000				3	3			10
Other Metal	4.000	3			(3)	0	2		11
Asbestos-Cement (Transite)	6.000	1				1	0		12
Utility Total		283			0	283	49		13